

EXHIBIT A

Time Detail



Invoice: 3975381
Client: 125264

01/16/2025

Big Lots, Inc. Creditors' Committee
N/A
Wilmington, DE

For Services Rendered in Connection with:

Matter: 0011 Big Lots Unsecured Creditors' Committee

Task / Date	Desc. / Name	Hours	Amount	Description
B110 12/06/24	Case Administration E. Shereff	0.20	208.00	Review recent docket entries (.2).
B110 12/12/24	Case Administration E. Shereff	0.90	936.00	Analyze latest docket entries (.9).
B110 12/13/24	Case Administration E. Shereff	0.40	416.00	Review newest docket entries (.2); reviewed recent email communications re status of work streams (.2).
B110 12/23/24	Case Administration S. Lutkus	1.20	1,980.00	Review of/revisions to draft objection to debtors' motion to extend 365(d)(4) deadline (1.1); e- mail correspondence with Cole Schotz team re same (.1).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B110 12/28/24	Case Administration J. Horowitz	0.50	402.50	Review emails from N. Rowles re case status (.5).
B130 12/06/24	Asset Disposition S. Lutkus	0.50	825.00	Multiple e-mail messages from/to Cole Schotz and FTI teams re matters relevant to payment of budgeted items and sale-related issues in connection with same (.3); telephone conference with D. Azman re key post-sale issues and work streams (.2).
B130 12/09/24	Asset Disposition K. Going	1.80	3,150.00	Meetings with UCC team (.8) and Debtors (.4) on NExxus sale; internal discussion regarding sale issues (.6).
B130 12/09/24	Asset Disposition S. Lutkus	4.70	7,755.00	Telephone conference with D. Azman re matters relevant to sale closing (.1); telephone conference with K. Going re matters relevant to same (.2); review/analysis of certain court orders in connection with same (4.2); prepare e-mail summary of same to D. Azman and K. Going (.2).
B130 12/10/24	Asset Disposition S. Lutkus	0.20	330.00	Conference with K. Going re matters relevant to sale (.2).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B130 12/10/24	Asset Disposition K. Going	1.10	1,925.00	UCC advisor meeting regarding sale (.8); correspondence with Debtors regarding same (.3).
B130 12/11/24	Asset Disposition K. Going	1.60	2,800.00	Correspondence related to Nexxus sale closing with creditors and Debtors (1.6).
B130 12/12/24	Asset Disposition K. Going	1.00	1,750.00	Calls and correspondence related to the Nexxus sale transaction (1.0).
B130 12/13/24	Asset Disposition N. Rowles	0.40	498.00	Email correspondence with MWE and Cole Schotz teams re sale (.4).
B130 12/13/24	Asset Disposition S. Lutkus	1.40	2,310.00	Multiple e-mail messages from/to MWE, Cole Schotz, and DPW teams re matters relevant to sale closing status, DIP Milestone related to same, and Committee motion to compel (.4); receive and review FTI comments to draft motion to compel (.3); Zoom conference with MWE and Cole Schotz teams re matters relevant to sale closing status, motion to compel (.3); e-mail correspondence with J. Haims and K. Going re sale closing status (.2);



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				e-mail correspondence to/from D. Azman re matters relevant to unsecured creditor inquiries re sale closing status (.2).
B130 12/13/24	Asset Disposition K. Going	1.30	2,275.00	Meeting regarding Nexxus sale (.5); internal correspondence regarding same (.8).
B130 12/17/24	Asset Disposition K. Going	1.30	2,275.00	Calls and correspondence with Debtors and creditors regarding sale issues (1.3).
B130 12/17/24	Asset Disposition N. Rowles	0.90	1,120.50	Participate in call with Committee professionals re sale update (.3); multiple correspondence with Committee professionals re same (.4); analysis of final DIP financing order in connection with same (.2).
B130 12/17/24	Asset Disposition D. Azman	2.10	3,465.00	Calls and emails with FTI and CS re sale process and related issues (2.1).
B130 12/18/24	Asset Disposition N. Rowles	0.80	996.00	Review correspondence with Debtors related to sale matters (.3); correspondence with Committee professionals re same (.5).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B130 12/18/24	Asset Disposition S. Lutkus	1.50	2,475.00	Receipt and cursory initial review/analysis of GBRP bid documents (including cover letter, APA, and agency agreement) (1.4); e-mail correspondence from J. Alberto re matters relevant to same (.1).
B130 12/19/24	Asset Disposition S. Lutkus	0.20	330.00	Receipt and review/analysis of Variety Wholesalers letter to Debtors' counsel in connection with proposed purchase of Debtor assets (.2).
B130 12/20/24	Asset Disposition D. Azman	0.60	990.00	Communications with CS re potential sale issues and related motions to compel (.6).
B130 12/22/24	Asset Disposition G. Miranda	0.60	747.00	Review draft markup of APA and discuss scope of acquired assets with restructuring team (.6).
B130 12/23/24	Asset Disposition G. Miranda	3.00	3,735.00	Review redline of Gordon APA against Gateway APA and draft summary / comparison chart; review further revised draft of APA and summarize changes (3.0).
B130 12/23/24	Asset Disposition N. Rowles	1.60	1,992.00	Multiple correspondence with Cole Schotz and FTI related to Gordon Brothers Retail Partners sale proposal (.5); review draft purchase agreement in connection with same (.7); call with Committee



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				professionals re same (.4).
B130 12/24/24	Asset Disposition N. Rowles	3.50	4,357.50	Teleconference with Committee professionals re proposed GBRP sale (1.3); review draft revised APA in connection with same (1.2); draft email to Committee professionals re same (.4); multiple correspondence with D. Azman re same (.6).
B130 12/26/24	Asset Disposition N. Rowles	5.70	7,096.50	Teleconference with D. Lutkus, S. Carnes, S. Newman, and J. Dougherty re sale objection and strategy re same (.4); teleconference with S. Lutkus, G. Williams, and C. Combs re discovery requests related to GBRP sale (partial) (.4); review correspondence among S. Lutkus, C. Combs, and G. Williams re same (.9); teleconference with MWE litigation team re same (.4); teleconference with S. Lutkus, J. Dougherty, and S. Carnes re sale objection and other updates (1.0); multiple correspondence with MWE, Cole Schotz, and FTI teams re same (.8); review correspondence amongst MWE, Cole Schotz, and FTI teams re same (1.2); draft email to Debtors' counsel re settlement offer (.5); teleconference with D. Azman re same (.1).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B130 12/26/24	Asset Disposition S. Lutkus	5.60	9,240.00	Multiple telephone conferences with (.1, then .1), then e-mail correspondence to/from (.2) D. Azman re matters relevant to preparation of discovery requests in respect of revised draft asset purchase agreement with GBRP/Variety; receipt and cursory review/analysis of relevant provisions of APA in connection with same (1.6); multiple e-mail messages with N. Rowles, G. Williams, C. Combs in connection with same (.4); prepare multiple e-mail summary messages to MWE litigation team re matters relevant to same, anticipated deposition schedules (.4, then .3); Zoom conference with MWE litigation team re same (.3); e-mail correspondence with S. Carnes (Cole Schotz) re key issues and work streams relevant to sale objection, discovery requests (.2); teams meeting with MWE and Cole Schotz teams re same (.5); follow-up teams meeting with MWE, Cole Schotz and FTI teams re matters relevant to same (1.2); multiple e-mail messages with MWE and Cole Schotz teams re matters relevant to draft correspondence to debtors' counsel in respect of draft APA (.3).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B130 12/27/24	Asset Disposition N. Rowles	1.10	1,369.50	Participate in call with Committee professionals re sale objection strategy (.3); multiple correspondence with MWE, Cole Schotz, and FTI teams re same (.8).
B130 12/27/24	Asset Disposition S. Lutkus	3.60	5,940.00	E-mail correspondence with J. Haims (.2), then remainder of MWE litigation team (.2) re matters relevant to proposed sale, anticipated discovery service/schedule; telephone conference with J. Haims re matters relevant to same (.3); receipt and review/analysis of debtor motion to approve sale, including all exhibits in connection with discovery requests relevant to same (1.8); e-mail correspondence to MWE litigation team re same (.1); multiple e-mail messages with MWE, Cole Schotz, and FTI teams re matters relevant to debtors' motion to shorten notice (.2); follow-up e-mail correspondence with DPW team re same (.1); multiple e-mail messages with MWE, Cole Schotz, and FTI teams re matters relevant to committee correspondence to Debtors in connection with objectionable provisions of APA (.2); telephone conference with N. Rowles re key issues and work streams relevant to proposed sale (.5).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B130 12/28/24	Asset Disposition S. Lutkus	1.60	2,640.00	Multiple e-mail messages with counsel to each of GBRP (.2), then Variety (.2) re matters relevant to acceptance of service, other discovery matters; multiple telephone conferences with D. Azman (.1, then .1) re matters relevant to same; receipt and review of/revisions to draft sale objection (.9); e-mail correspondence with Cole Schotz and FTI teams re same (.1).
B130 12/28/24	Asset Disposition C. Catanese	3.20	2,960.00	Review and analyze sale motion and related proceedings (1.5); conduct research re same (1.3); conference with N. Rowles re same (.4).
B130 12/29/24	Asset Disposition C. Catanese	8.40	7,770.00	Conduct research re sale objection (4.0); revise memorandum re same (2.8); review and analyze APA and sale motion re same (1.5); conference with N. Rowles re same (.1).
B130 12/31/24	Asset Disposition N. Rowles	0.80	996.00	Multiple correspondence with MWE and Cole Schotz teams re sale updates (.4); begin review of draft sale order (.4).
B140 12/16/24	Relief from Stay/Adequate Protection Proceedings N. Rowles	0.80	996.00	Review Debtors' omnibus objection to stay relief motions (.4); review declaration of Jonathan Caruso in support of same (.4).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B150 12/01/24	Mtgs/Communications w/Creditor C. Catanese	0.70	647.50	Participate in professional call with MWE, FTI, CS teams re case strategy (.5); revise notes re same (.2).
B150 12/02/24	Mtgs/Communications w/Creditor G. Williams	0.60	624.00	Participate in weekly all-professionals call with MWE, CS, and FTI teams (.6).
B150 12/02/24	Mtgs/Communications w/Creditor K. Going	0.70	1,225.00	Participate in call with UCC advisors (.7).
B150 12/02/24	Mtgs/Communications w/Creditor N. Rowles	1.00	1,245.00	Draft Committee email update in lieu of meeting (.4); correspondence with Cole Schotz team re same (.1); participate in standing call with MWE, Cole Schotz, and FTI teams re case strategy items (.5).
B150 12/02/24	Mtgs/Communications w/Creditor D. Azman	0.90	1,485.00	Prepare for weekly professionals call (.3); attend same (.6).
B150 12/02/24	Mtgs/Communications w/Creditor D. Thomson	0.60	774.00	Participate in Committee professionals meeting with MWE, CS, and FTI teams (.6).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B150 12/03/24	Mtgs/Communications w/Creditor N. Rowles	1.20	1,494.00	Revise draft Committee update email (.6); circulate same to Committee professionals (.1); email update to Committee (.1); correspondence with Committee member re questions about same (.4).
B150 12/04/24	Mtgs/Communications w/Creditor N. Rowles	0.20	249.00	Correspondence with S. Lutkus re creditor inquiry re case matters (.2).
B150 12/06/24	Mtgs/Communications w/Creditor S. Lutkus	0.20	330.00	Voice mail messages from/to (.1), then telephone conference with (.1) unsecured creditor re matters relevant to creditor query relevant to sale of Debtor assets.
B150 12/09/24	Mtgs/Communications w/Creditor J. Haims	0.30	549.00	Attend Committee meeting (.3).
B150 12/09/24	Mtgs/Communications w/Creditor G. Williams	0.40	416.00	Attend December 9 Committee call (.4).
B150 12/09/24	Mtgs/Communications w/Creditor E. Shereff	0.30	312.00	Attend Committee meeting (.3).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B150 12/09/24	Mtgs/Communications w/Creditor K. Going	0.80	1,400.00	Prepare for (.5) and participate in call with Committee on sale update (.3).
B150 12/09/24	Mtgs/Communications w/Creditor S. Lutkus	0.80	1,320.00	Prepare e-mail message to Committee re scheduling of special meeting relevant to sale update (.1); participate in special Committee meeting re matters relevant to sale update (.4); follow-up conference in office with K. Going re matters relevant to same (.2); follow-up internal e-mail correspondence re same (.1).
B150 12/09/24	Mtgs/Communications w/Creditor C. Catanese	0.50	462.50	Participate in special Committee meeting (.3); revise notes re same (.2).
B150 12/09/24	Mtgs/Communications w/Creditor N. Rowles	0.30	373.50	Participate in Committee call (.3).
B150 12/10/24	Mtgs/Communications w/Creditor N. Rowles	0.30	373.50	Participate in Committee meeting (.3).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B150 12/10/24	Mtgs/Communications w/Creditor S. Lutkus	0.30	495.00	Participate in regular weekly Committee meeting (.3).
B150 12/10/24	Mtgs/Communications w/Creditor K. Going	1.80	3,150.00	Calls with vendors regarding 503(b)(9) and critical vendor agreements (5 different calls) (1.0); prepare for (.5); participate in Committee meeting (.3).
B150 12/10/24	Mtgs/Communications w/Creditor C. Catanese	0.40	370.00	Participate in meeting with MWE, FTI, CS teams re case strategy (.1); participate in Committee meeting with MWE, FTI, CS teams (.3).
B150 12/15/24	Mtgs/Communications w/Creditor C. Catanese	3.10	2,867.50	Draft and revise Committee meeting minutes (3.1).
B150 12/16/24	Mtgs/Communications w/Creditor D. Azman	1.10	1,815.00	Prepare for weekly all professionals call (.6); attend same (.5).
B150 12/16/24	Mtgs/Communications w/Creditor N. Rowles	1.80	2,241.00	Revise minutes from December 9 and 10 Committee meetings (.9); correspond with C. Catanese re same (.2); participate in weekly standing professionals call re case strategy items (.7).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B150 12/16/24	Mtgs/Communications w/Creditor C. Catanese	0.70	647.50	Participate in multiple professional calls with MWE, FTI, CS teams re case strategy (.4); revise notes re same (.3).
B150 12/17/24	Mtgs/Communications w/Creditor D. Azman	2.10	3,465.00	Prepare for weekly UCC meeting (.5); attend same (.7); follow-up communication re same with FTI, MWE and CS personnel (.9).
B150 12/17/24	Mtgs/Communications w/Creditor N. Rowles	1.60	1,992.00	Participate in weekly Committee call (.7); revise minutes from 11/25 and 11/27 Committee meetings (.8); correspondence with G. Williams re same (.1).
B150 12/17/24	Mtgs/Communications w/Creditor S. Lutkus	1.40	2,310.00	Participate in regular weekly call with Cole Schotz, MWE and FTI teams in preparation for regular weekly Committee meeting (.3); participate in regular weekly Committee meeting (.7); multiple internal e-mail messages (with K. Going, D. Azman, and N. Rowles) re matters relevant to query from counsel to 503(b)(9) claimant (.2); e-mail correspondence with M. Wombacher re matters relevant to general unsecured creditor query (.1); cursory review/analysis of background documentation relevant to same (.1).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B150 12/17/24	Mtgs/Communications w/Creditor C. Catanese	2.00	1,850.00	Participate in multiple professional calls with MWE, CS, FTI teams re case strategy (1.1); revise notes re same (.2); participate in Committee meeting with MWE, CS, FTI teams re same (.5); revise notes re same (.2).
B150 12/18/24	Mtgs/Communications w/Creditor N. Rowles	0.40	498.00	Review correspondence from unsecured creditor and call creditor back re inquiry (.2); review email inquiries from multiple unsecured creditors (.2).
B150 12/18/24	Mtgs/Communications w/Creditor S. Lutkus	0.40	660.00	Multiple e-mail messages from committee members and J. Alberto re matters relevant to professionals' proposal for scheduled December 19 hearing (.2); e-mail correspondence with counsel to administrative/503(b)(9) claimant in response to creditor query (.1); e-mail correspondence with M. Wombacher re matters relevant to general unsecured creditor request for assistance (.1).
B150 12/19/24	Mtgs/Communications w/Creditor N. Rowles	1.60	1,992.00	Correspondence with C. Catanese re Committee update regarding hearing and status conference (.2); revise draft Committee update email (.5); correspondence with S. Lutkus re same (.2); review notice of status conference and seventh notice of store closings in connection with same (.7).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B150 12/19/24	Mtgs/Communications w/Creditor S. Lutkus	0.80	1,320.00	Receipt and review of Cole Schotz draft update e-mail to Committee (.2); multiple follow-up internal e-mail messages re revisions to same (.3); follow-up e-mail correspondence from Cole Schotz and FTI teams re matters relevant to same (.1); multiple e-mail messages from creditor in respect of queries/commentary relevant to matters being heard at scheduled status conference (.2).
B150 12/19/24	Mtgs/Communications w/Creditor C. Catanese	0.70	647.50	Draft email to Committee re hearing (.5); review and revise same (.2).
B150 12/20/24	Mtgs/Communications w/Creditor S. Lutkus	0.60	990.00	Receipt and review of Cole Schotz revised e-mail update to Committee (.2); prepare revisions to same (.1); multiple follow-up e-mail correspondence with MWE, Cole Schotz, and FTI teams re matters relevant to same (.3).
B150 12/23/24	Mtgs/Communications w/Creditor G. Williams	0.60	624.00	Participate in weekly all-professionals meeting with MWE, CS, and FTI teams (.6).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B150 12/23/24	Mtgs/Communications w/Creditor C. Catanese	0.60	555.00	Participate in meeting re CS, FTI, MWE teams re case strategy (.6).
B150 12/23/24	Mtgs/Communications w/Creditor S. Lutkus	1.10	1,815.00	E-mail correspondence with (.1), then multiple telephone conferences with (.1, then .1) counsel to critical vendor re amounts due and owing under agreement; e-mail correspondence with MWE, Cole Schotz and FTI teams re same (.1); e-mail correspondence with K. Going re matters relevant to same (.1); participate in regular weekly Big Lots Committee professionals' call with MWE, Cole Schotz and FTI teams (.6)
B150 12/23/24	Mtgs/Communications w/Creditor N. Rowles	0.20	249.00	Teleconference with unsecured creditor re case status (.2).
B150 12/24/24	Mtgs/Communications w/Creditor S. Lutkus	1.20	1,980.00	Participate in regular weekly Committee professionals' call with MWE, Cole Schotz and FTI teams (partial attendance) (1.2).
B150 12/26/24	Mtgs/Communications w/Creditor N. Rowles	2.50	3,112.50	Draft Committee email re GBRP sale update and other case updates (.9); revise same in accordance with MWE and Cole Schotz comments (.5); review updated APA in



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				connection with same (1.1).
B150 12/26/24	Mtgs/Communications w/Creditor S. Lutkus	1.10	1,815.00	Multiple e-mail messages with MWE, Cole Schotz and FTI teams re matters relevant to Committee update in respect of proposed revised APA with GBRP/Variety (.6); receipt and cursory review/analysis of FTI materials prepared for adjourned regular weekly Committee meeting (.4); follow-up e-mail correspondence with FTI team re same (.1)
B150 12/27/24	Mtgs/Communications w/Creditor N. Rowles	2.30	2,863.50	Draft email to Committee re sale and other case updates (.9); revise same in accordance with comments from MWE and Cole Schotz teams (.5); teleconference with Committee professionals in preparation for rescheduled Committee call (.2); participate in Committee call (.7).
B150 12/27/24	Mtgs/Communications w/Creditor S. Lutkus	1.90	3,135.00	Zoom conference with MWE, Cole Schotz and FTI teams in preparation for adjourned regular weekly Committee meeting (.3); receipt and review/analysis of FTI Committee materials (.4); participate in regular weekly Committee meeting (.7); follow-up call with MWE, Cole Schotz and FTI teams re key issues and work streams arising out of same (.3); telephone conference with



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				counsel to unsecured creditor re query relevant to creditor treatment (.2).
B150 12/27/24	Mtgs/Communications w/Creditor C. Catanese	1.20	1,110.00	Participate in professionals call with MWE, CS, FTI teams re case strategy (.5); participate in Committee meeting with MWE, CS, FTI teams re same (.7).
B150 12/27/24	Mtgs/Communications w/Creditor J. Haims	0.80	1,464.00	Attend Committee meeting (.8).
B150 12/28/24	Mtgs/Communications w/Creditor C. Catanese	0.40	370.00	Participate in meeting with MWE, FTI, CS teams re case strategy (.3); revise notes re same (.1).
B150 12/29/24	Mtgs/Communications w/Creditor N. Rowles	1.40	1,743.00	Draft email update to Committee re sale negotiations and objection to sale (.9); revise same in accordance with MWE and Cole Schotz team comments (.5).
B150 12/30/24	Mtgs/Communications w/Creditor N. Rowles	0.70	871.50	Draft email update to Committee re sale hearing update (.5); revise same in accordance with MWE and Cole Schotz team comments (.2).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B150 12/30/24	Mtgs/Communications w/Creditor S. Lutkus	0.30	495.00	Receipt and review of draft e-mail update to Committee (.2); multiple follow up e-mail messages with N. Rowles, then Cole Schotz team re same (.1).
B150 12/31/24	Mtgs/Communications w/Creditor N. Rowles	1.20	1,494.00	Draft email to Committee re cancelation of Committee meeting and other matter updates (.3); correspondence with Cole Schotz and MWE teams re same (.2); draft email to Committee re sale hearing update and Court's ruling on same (.5); revise in accordance with MWE team comments (.2).
B155 12/17/24	Court Hearings G. Williams	0.80	832.00	Participate in pre-hearing strategy conference with MWE, FTI, and CS teams (.8).
B155 12/17/24	Court Hearings K. Going	0.80	1,400.00	Internal correspondence regarding strategy for hearing Thursday (.8).
B155 12/18/24	Court Hearings D. Azman	3.40	5,610.00	Prepare for 12/19 hearing (2.6); discuss same with CS, FTI, et al. (.8).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B155 12/18/24	Court Hearings K. Going	2.60	4,550.00	Correspondence regarding position for hearing on motion to compel payment of stub rent and 503(b)(9) (.8); review materials from alt. bidder (1.8).
B155 12/19/24	Court Hearings N. Rowles	1.70	2,116.50	Attend hearing and status conference regarding Committee's motion to compel payment of stub rent and 503(b)(9) claims (1.7).
B155 12/19/24	Court Hearings S. Lutkus	1.90	3,135.00	Telephonic attendance at status conference on Committee motion to compel (1.9).
B155 12/19/24	Court Hearings C. Catanese	2.80	2,590.00	Attend hearing (2.0); revise notes re same (.8).
B155 12/26/24	Court Hearings D. Azman	7.80	12,870.00	Prepare for sale hearing (7.8).
B155 12/27/24	Court Hearings D. Azman	7.50	12,375.00	Continue to prepare for sale hearing (7.5).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B155 12/28/24	Court Hearings D. Azman	7.20	11,880.00	Continue to prepare for sale hearing (7.2).
B155 12/28/24	Court Hearings N. Rowles	3.40	4,233.00	Review 11/21 sale hearing transcript in preparation for hearing on proposed sale to GBRP (2.1); draft witness and exhibit list in connection with same (.8); correspondence with D. Azman re same (.2); correspondence with S. Newman re same (.3).
B155 12/30/24	Court Hearings N. Rowles	4.10	5,104.50	Attend sale hearing (4.1).
B155 12/30/24	Court Hearings S. Lutkus	4.00	6,600.00	Attend hearing on Debtors' motion to approve sale to GBRP/Variety (4.0).
B155 12/30/24	Court Hearings K. Going	4.40	7,700.00	Attend sale hearing (4.4).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B155 12/30/24	Court Hearings C. Catanese	2.60	2,405.00	Attend sale objection hearing, partial (2.0); conference with N. Rowles re same (.2); revise notes re same (.4).
B155 12/30/24	Court Hearings D. Azman	10.90	17,985.00	Prepare for sale hearing (2.8); attend same (6.5); follow-up communication re same with MWE, CS, lenders, GBRP, vendors, et al. (1.6).
B155 12/30/24	Court Hearings N. Rowles	1.70	2,116.50	Research real estate matters in preparation for sale hearing (.9); review objections to sale filed on docket in connection with same (.6); correspondence with D. Azman re same (.2).
B155 12/30/24	Court Hearings J. Haims	4.50	8,235.00	Correspondence about sale confirmation hearing and strategy (.5); attend sale hearing (4.0).
B155 12/31/24	Court Hearings D. Azman	7.50	12,375.00	Prepare for closing arguments and evidentiary hearing (.8); attend same (6.2); attend follow up hearing re decision (.5).
B155 12/31/24	Court Hearings J. Haims	7.00	12,810.00	Attend sale confirmation hearing (6.6); correspondence regarding same and strategy (.4).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B155 12/31/24	Court Hearings N. Rowles	7.00	8,715.00	Participate in continued hearing on GBRP sale motion (7.0).
B155 12/31/24	Court Hearings S. Lutkus	6.10	10,065.00	Zoom attendance at court hearing on Debtors' motion to sell substantially all assets to Gordon Brothers Retail Partners, LLC (6.1).
B155 12/31/24	Court Hearings K. Going	3.80	6,650.00	Attend sale hearing (3.8).
B155 12/31/24	Court Hearings C. Catanese	1.70	1,572.50	Attend court hearing, re sale objection (partial) (1.7).
B160 12/04/24	Fee/Employment Applications N. Rainey	0.20	100.00	Correspond with S. Cushman to request LEDES file re MWE's first monthly fee application (.1); email transmission and correspondence with the US Trustee's office to provide same (.1).
B160 12/07/24	Fee/Employment Applications D. Hurst	2.80	4,900.00	Begin to review McDermott November time detail for privilege and compliance with local rules (2.8).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B160 12/08/24	Fee/Employment Applications D. Hurst	1.30	2,275.00	Continue to review McDermott November time detail for privilege and compliance with local rules (1.3).
B160 12/10/24	Fee/Employment Applications N. Rainey	0.20	100.00	Multiple communications with D. Hurst re potential filing of notice of rate increase (.2).
B160 12/15/24	Fee/Employment Applications D. Hurst	2.80	4,900.00	Review revised McDermott November time detail for privilege and compliance with local rules (2.8).
B160 12/16/24	Fee/Employment Applications N. Rowles	0.40	498.00	Review MWE retention application in connection with drafting supplemental Azman declaration regarding 2025 fee increase (.2); multiple correspondence with S. Lutkus and G. Williams re same (.2).
B160 12/16/24	Fee/Employment Applications S. Lutkus	0.20	330.00	Multiple e-mail messages with D. Azman, D. Hurst, N. Rowles, and G. Williams re declaration relating to MWE annual rate increase (.2).
B160 12/17/24	Fee/Employment Applications N. Rowles	2.00	2,490.00	Analysis of potential fee objection issue in connection with UST inquiry re same (.8); multiple correspondence with MWE team re same (.5); teleconference with S. Carnes re same (.1); multiple correspondence with S. Carnes re



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				same (.3); correspondence with S. Lutkus and K. Going re same (.3).
B160 12/17/24	Fee/Employment Applications S. Lutkus	0.20	330.00	Multiple e-mail messages with Cole Schotz and MWE teams re matters relevant to UST query in respect of Guggenheim financing fee (.2).
B160 12/18/24	Fee/Employment Applications N. Rowles	0.40	498.00	Correspondence with K. Going (.2) and S. Carnes (.2) re UST inquiry re professional fees.
B160 12/18/24	Fee/Employment Applications S. Lutkus	0.10	165.00	Multiple e-mail messages with N. Rowles and K. Going re matters relevant to UST query in respect of Guggenheim financing fee (.1).
B160 12/18/24	Fee/Employment Applications N. Rainey	0.50	250.00	Prepare D. Azman declaration re 2025 rate increase (.3); correspond with D. Hurst and D. Northrop re same (.2).
B160 12/19/24	Fee/Employment Applications D. Hurst	2.90	5,075.00	Review and revise supplemental Azman declaration in support of McDermott retention (.2); draft correspondence to D. Azman re same (.1); draft correspondence to N. Rowles re filing of same (.1); review revised McDermott November time



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				detail for privilege and compliance with local rules (2.4); draft correspondence to S. Lutkus re task descriptions for November fee application (.1).
B160 12/19/24	Fee/Employment Applications S. Lutkus	0.20	330.00	E-mail correspondence with D. Hurst (.1), then G. Williams (.1) re matters relevant to MWE monthly fee application.
B160 12/20/24	Fee/Employment Applications D. Hurst	0.20	350.00	Meetings with N. Rainey re revisions to expense detail (.2).
B160 12/22/24	Fee/Employment Applications D. Hurst	1.40	2,450.00	Review and revise McDermott November fee application (1.3); draft correspondence to N. Rainey re same (.1).
B160 12/23/24	Fee/Employment Applications N. Rowles	3.20	3,984.00	Revise task code descriptions for MWE November monthly fee application (3.2).
B160 12/24/24	Fee/Employment Applications D. Hurst	1.80	3,150.00	Continue to review and revise McDermott November fee application (1.8).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B160 12/26/24	Fee/Employment Applications D. Hurst	2.20	3,850.00	Review and revise McDermott November fee application, in preparation for filing (1.9); draft multiple correspondence to N. Rainey re same (.2); draft correspondence to S. Lutkus, N. Rowles re same (.1).
B160 12/26/24	Fee/Employment Applications S. Lutkus	0.20	330.00	E-mail correspondence with D. Hurst (.1), then Cole Schotz team (.1) re matters relevant to finalization/filing of MWE November fee application.
B190 12/01/24	Other Contested Matters J. Haims	0.30	549.00	Correspondence about D&O investigation and strategy (.3).
B190 12/02/24	Other Contested Matters J. Haims	0.50	915.00	Correspondence about D&O investigation and strategy (.5).
B190 12/02/24	Other Contested Matters E. Shereff	6.00	6,240.00	Analyzed documents in newest production for D&O claims (4.9); created status update summary on discovery process and go forward strategy (1.1).
B190 12/03/24	Other Contested Matters K. Newsome	0.60	915.00	Teleconference with E. Shereff regarding matter updates (.4); review recent correspondence (.2).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/04/24	Other Contested Matters J. Haims	1.00	1,830.00	Correspondence about D&O investigation and strategy (1.0).
B190 12/04/24	Other Contested Matters E. Shereff	7.50	7,800.00	Searched for pulled and compiled board meeting minutes chronologically for binder (3.8); analyzed hit count results and documents based on targeted searches for D&O claims (2.6); review and revise board chronology (1.1).
B190 12/04/24	Other Contested Matters L. Ramirez	2.20	1,771.00	Review documents for D&O investigation (2.2).
B190 12/04/24	Other Contested Matters S. Lutkus	0.40	660.00	Telephone conference with D. Azman, K. Going and J. Haims re matters relevant to committee D&O investigation (.2); multiple follow-up internal e-mail messages (with J. Haims, K. Newsome, and E. Shereff) re matters relevant to same (.1); e-mail correspondence with Davis Polk team in connection with same (.1).
B190 12/05/24	Other Contested Matters J. Haims	2.00	3,660.00	Analyze D&O investigation issues (2.0).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/05/24	Other Contested Matters E. Shereff	7.40	7,696.00	Review Board meeting minutes for FILO references (3.9); analyze stock buyback and executive compensation memos from D&O investigation (2.4); team meeting to discuss strategy and next steps (.6); meet and confer with Davis Polk re D&O investigation (.5).
B190 12/05/24	Other Contested Matters L. Ramirez	1.60	1,288.00	Review documents for D&O investigation (1.6).
B190 12/05/24	Other Contested Matters S. Lutkus	0.70	1,155.00	Telephone conference with K. Newsome re matters relevant to Committee D&O investigation (.2); Zoom conference with MWE, Cole Schotz, and Davis Polk teams re matters relevant to same (.2); cursory review/analysis of sale data room in connection with document requests relevant to same (.2); e-mail correspondence with FTI team re same (.1).
B190 12/05/24	Other Contested Matters K. Newsome	1.80	2,745.00	Conference with J. Haims and E. Shereff re investigation plan and strategy (.5); conference with Davis Polk re investigation (.5); conference with S. Lutkus re investigation strategy (.3); prepare investigation plan (.5).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/05/24	Other Contested Matters N. Rowles	0.30	373.50	Email correspondence with MWE team related to investigation of D&O claims (.2); teleconference with MWE and DPW teams re same (.1).
B190 12/06/24	Other Contested Matters J. Haims	1.50	2,745.00	Analyze issues re D&O investigation (1.5).
B190 12/06/24	Other Contested Matters J. Horowitz	0.50	402.50	Attend D&O investigation meeting (.5).
B190 12/06/24	Other Contested Matters E. Shereff	0.70	728.00	Full D&O team call re next steps and existing work product (.5); review and edit notes from call (.2).
B190 12/06/24	Other Contested Matters C. Combs	0.80	960.00	Attend D&O call with J. Haims, S. Lutkus (.5); call with N. Rowles re same (.1); review correspondence re same (.2).
B190 12/06/24	Other Contested Matters L. Ramirez	3.70	2,978.50	Review documents for D&O investigation (3.2); attend D&O claims investigation team call (.5).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/06/24	Other Contested Matters K. Newsome	1.60	2,440.00	Conference with litigation team re D&O investigation (.5); review key documents (.8); prepare investigation plan (.3).
B190 12/06/24	Other Contested Matters E. Shereff	5.70	5,928.00	Outlined questions to be answered re FILO loan (1.7); outlined potential claims re stock buy backs and dividends (1.6); research re fiduciary duty claims against D&Os (2.4).
B190 12/06/24	Other Contested Matters K. Going	0.50	875.00	Internal correspondence regarding D&O review (.5).
B190 12/06/24	Other Contested Matters N. Rowles	0.50	622.50	Multiple correspondence with MWE team re investigation into estate claims and causes of action (.3); participate in call with MWE team re same (partial) (.2).
B190 12/07/24	Other Contested Matters J. Haims	0.50	915.00	Review documents in connection with D&O investigation (.5).
B190 12/08/24	Other Contested Matters J. Haims	0.50	915.00	Continue to review documents in connection with D&O investigation (.5).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/09/24	Other Contested Matters L. Ramirez	4.90	3,944.50	Review documents for D&O Investigation (4.9).
B190 12/09/24	Other Contested Matters E. Shereff	6.30	6,552.00	Analyze existing work product and produced documentation for strategy and decision-making conversations related to loans (3.3); analyze Board agendas (1.7); review deposition transcript for reference to redacted documentation (.7); compile binder of board materials (.6).
B190 12/09/24	Other Contested Matters J. Haims	1.20	2,196.00	Review documents in connection with D&O investigation (1.2).
B190 12/10/24	Other Contested Matters J. Haims	2.00	3,660.00	Continue work on D&O investigation (2.0).
B190 12/10/24	Other Contested Matters J. Horowitz	3.40	2,737.00	Analyze board review minutes for FILO references (3.4).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/10/24	Other Contested Matters C. Combs	0.20	240.00	Review correspondence and document circulated by L. Ramirez (.2).
B190 12/10/24	Other Contested Matters E. Shereff	0.80	832.00	Review and revise materials re Board materials and the FILO loan (.8).
B190 12/10/24	Other Contested Matters L. Ramirez	6.10	4,910.50	Continue to review documents for D&O investigation (6.1).
B190 12/11/24	Other Contested Matters J. Haims	1.00	1,830.00	Continue work on D&O investigation (1.0).
B190 12/11/24	Other Contested Matters J. Horowitz	2.20	1,771.00	Review board materials on FILO (1.5); continue to analyze board review minutes for FILO references (.5); review solvency certificate email chain (.2).
B190 12/11/24	Other Contested Matters E. Shereff	2.50	2,600.00	Revise FILO loan materials (1.3); analyze documents re D&O investigation (.9); analyze next steps and work product for D&O claims investigation (.3).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/11/24	Other Contested Matters L. Ramirez	9.70	7,808.50	Analyze documents for dividend timeline (5.8); review documents for D&O Investigation (3.9).
B190 12/11/24	Other Contested Matters K. Newsome	1.60	2,440.00	Conferences with J. Haims and E. Shereff re investigation strategy (.8); communicate with potential vendors (.3); review and analyze documents (.5).
B190 12/12/24	Other Contested Matters J. Haims	1.00	1,830.00	Continue work on D&O investigation (1.0).
B190 12/12/24	Other Contested Matters J. Horowitz	6.60	5,313.00	Continue to review board materials on FILO (1.3); meet with E. Shereff and L. Ramirez re FILO timeline (.5); revise FILO timeline (.2); search for missing Board Materials for May 26, 2021 and March 1, 2024 (.9); add Board material FILO updates to the FILO timeline (3.6); draft correspondence to L. Ramirez re timeline progress (.1).
B190 12/12/24	Other Contested Matters L. Ramirez	5.80	4,669.00	Review board meeting materials for dividends timeline (5.3); confer with E. Shereff and J. Horowitz re project status and tasks (.5).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/12/24	Other Contested Matters S. Lutkus	2.00	3,300.00	Review draft motion to compel payment of stub rent and 503(b)(9) claims (.6); multiple e-mail messages with Cole Schotz and MWE teams re matters relevant to same (.2); additional revisions to same (1.2).
B190 12/12/24	Other Contested Matters E. Shereff	5.60	5,824.00	Research re common claims against Boards for breach of fiduciary duty as related to the term loan (3.3); search for documents showing sale alternatives (.7); analyze email communications regarding dividends to built out narrative (1.6).
B190 12/13/24	Other Contested Matters J. Haims	0.70	1,281.00	Review D&O investigation sale matters (.7).
B190 12/13/24	Other Contested Matters L. Ramirez	5.60	4,508.00	Review board materials for dividend timeline (5.6).
B190 12/13/24	Other Contested Matters E. Shereff	1.80	1,872.00	Draft framework for final work product with findings from investigation (1.8).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/14/24	Other Contested Matters L. Ramirez	1.10	885.50	Edit dividends timeline (1.1).
B190 12/15/24	Other Contested Matters J. Horowitz	0.20	161.00	Revise timeline of board meeting references to stock buybacks (.2).
B190 12/15/24	Other Contested Matters S. Lutkus	2.30	3,795.00	Receipt and review of/revisions to revised Committee draft motion to compel (1.7); multiple follow-up e-mail messages with Cole Schotz and MWE teams re matters relevant to same (.2); receipt and review/analysis of lender notices of default/reservations of rights in connection with same (.4).
B190 12/16/24	Other Contested Matters J. Haims	1.00	1,830.00	Continue work on D&O investigation sale (1.0).
B190 12/16/24	Other Contested Matters J. Horowitz	0.10	80.50	Revise timeline of board meeting references to stock buybacks (.1).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/16/24	Other Contested Matters L. Ramirez	3.60	2,898.00	Review board materials for dividends (2.3); review edits to timeline work product (1.3).
B190 12/16/24	Other Contested Matters N. Rowles	2.60	3,237.00	Review motion to compel payment of stub rent and 503(b)(9) claims (.8); multiple correspondence with Cole Schotz team re same (.5); review motion to shorten notice re same (.4); participate in call with Cole Schotz, FTI, and MWE teams re same (.2); participate in weekly standing professionals call re same and re case strategy items (.7).
B190 12/16/24	Other Contested Matters S. Lutkus	3.00	4,950.00	Review revisions to further revised draft motion to compel and accompanying motion to shorten notice in respect of same (2.2); multiple e-mail messages with MWE, Cole Schotz, and FTI teams re matters relevant to same (.3); zoom conferences (.2, then .2) with MWE, Cole Schotz, and FTI teams re matters relevant to same; e-mail correspondence with Cole Schotz team re matters relevant to Debtor stipulation with certain landlords to lift stay to continue state court litigation (.1).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/17/24	Other Contested Matters J. Haims	0.50	915.00	Correspondence about D&O investigation, sale closing, and strategy (.5).
B190 12/17/24	Other Contested Matters E. Shereff	4.90	5,096.00	Identify universe of support documents for term loan, dividends, and buybacks slide deck (2.7); analyze issues re dividends and term loan (2.2).
B190 12/17/24	Other Contested Matters N. Rowles	0.80	996.00	Participate in call with Committee professionals re 12/19/24 hearing on Committee's motion to compel (.8).
B190 12/17/24	Other Contested Matters S. Lutkus	1.40	2,310.00	Participate in telephone conference with MWE, Cole Schotz, and FTI teams re matters relevant to requested hearing on Committee motion to compel or, in the alternative, convert (.8); multiple follow-up e-mail messages with MWE, FTI and Cole Schotz teams re matters relevant to same (.5); e-mail correspondence with M. Solimani (Cole Schotz) , then M. Brock (DPW) re matters relevant to Debtor stipulation to lift stay in respect of litigation against Debtor landlord (.1).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/17/24	Other Contested Matters K. Newsome	0.30	457.50	Correspond with E. Shereff re investigation (.3).
B190 12/18/24	Other Contested Matters S. Lutkus	0.20	330.00	Receipt and review of utility company joinder to Committee motion to compel (.2).
B190 12/19/24	Other Contested Matters J. Haims	0.30	549.00	Correspondence with litigation team about proposed sale, investigation, and strategy (.3).
B190 12/19/24	Other Contested Matters K. Newsome	0.30	457.50	Teleconference with TDI potential background investigation (.3).
B190 12/20/24	Other Contested Matters N. Rowles	0.20	249.00	Review notice of hearing regarding Committee's motion to compel payment of stub rent and 503(b)(9) claims (.2).
B190 12/20/24	Other Contested Matters E. Shereff	7.10	7,384.00	Research re stock buybacks (2.9); research re liquidation issues (2.3); analyze public sources re status of sale (1.0); draft summary of findings of investigation (.9).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/24/24	Other Contested Matters J. Haims	0.20	366.00	Correspondence re status of potential sale, D&O investigation, and strategy (.2).
B190 12/26/24	Other Contested Matters J. Haims	2.00	3,660.00	Correspondence about APA with GBRP/Variety, approval hearing, discovery, and strategy (1.0); prepare for potential depositions (1.0).
B190 12/26/24	Other Contested Matters J. Horowitz	0.80	644.00	Meeting re upcoming hearing, updates after sale fell through (.4); review email re sale falling through and attached documents (.2); update C. Combs on D&O investigation progress, discuss discovery deadline (.1); search for deposition documents (.1).
B190 12/26/24	Other Contested Matters L. Ramirez	0.50	402.50	Attend litigation and restructuring team call (.5).
B190 12/26/24	Other Contested Matters K. Newsome	0.80	1,220.00	Conference with litigation team re discovery requests (.5); review draft filings (.3).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/26/24	Other Contested Matters S. Lutkus	3.00	4,950.00	Zoom conference with N. Rowles, C. Combs, E. Shereff and G. Williams re matters relevant to preparation of discovery requests (.5); receipt and review of/revisions to draft discovery requests (2.2); multiple e-mail messages with C. Combs, N. Rowles, and G. Williams re matters relevant to same (.3).
B190 12/27/24	Other Contested Matters J. Haims	2.20	4,026.00	Correspondence about APA with GBRP/Variety, approval hearing, discovery, and strategy (.7); prepare for potential depositions and sale hearing (1.0); review draft discovery requests and correspondence regarding same (.5).
B190 12/27/24	Other Contested Matters C. Combs	7.50	9,000.00	Draft discovery requests to Debtors, GBRP, Variety (4.8); review filings from Debtor re same (.5); call with S. Lutkus (.4); call with N. Rowles, G. Williams (.4); correspondence re same (.5); review correspondence from team, Davis Polk, others (.9).
B190 12/27/24	Other Contested Matters J. Horowitz	0.50	402.50	Review emails from S. Lutkus re Big Lots update (.5).
B190 12/27/24	Other Contested Matters N. Rowles	7.00	8,715.00	Revise discovery requests in accordance with S. Lutkus comments re same (4.2); multiple correspondence with G. Williams and C. Combs re same (.4); draft trial and subpoena depositions in



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				connection with same (.9); research re same (1.0); teleconference with S. Lutkus re same and re strategy with respect to same (.5).
B190 12/27/24	Other Contested Matters S. Lutkus	6.80	11,220.00	Receipt and review of/revisions to discovery request documents to debtors, GBRP and Variety (5.6); multiple e-mail messages with C. Combs, N. Rowles and G. Williams re same (.4); prepare service e-mail correspondence to each of debtors (.2), then GBRP (.2), then Variety (.2); follow-up e-mail correspondence with DPW team re scheduling matters in respect of same (.2).
B190 12/28/24	Other Contested Matters J. Haims	1.00	1,830.00	Correspondence with McDermott team re discovery requests and responses, deposition, sale confirmation hearing, and strategy (1.0).
B190 12/28/24	Other Contested Matters C. Combs	0.50	600.00	Review correspondence from MWE, DPW related to sale motion, discovery responses (.5).
B190 12/28/24	Other Contested Matters N. Rowles	6.10	7,594.50	Prepare for (.4) and participate in meet and confer with Debtors re Committee's discovery requests related to proposed GBRP sale (.3); review draft APA in connection with same (.9); review sale motion in



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				connection with same (1.2); multiple teleconferences with S. Lutkus re case strategy matters (.7); multiple teleconferences with C. Catanese re same (.2); review and revise draft outline for deposition of R. Robins (1.5); research related to same (.5); multiple correspondence with litigation team re same (.4).
B190 12/28/24	Other Contested Matters L. Ramirez	0.70	563.50	Conduct searches re deposition materials (.4); meet and confer with opposing counsel re interrogatories and document requests (.3).
B190 12/28/24	Other Contested Matters K. Newsome	0.60	915.00	Conference with Davis Polk re discovery requests (.4); review documents re the same (.2).
B190 12/28/24	Other Contested Matters C. Catanese	2.30	2,127.50	Draft and revise memorandum re litigation strategy (2.3).
B190 12/28/24	Other Contested Matters S. Lutkus	6.50	10,725.00	Participate in meet and confer call with debtors in respect of sale-related discovery requests (.2); multiple follow up e-mail messages with MWE and DPW teams re same (.2); multiple telephone conferences with N. Rowles re matters relevant to discovery logistics/scheduling and other work streams relevant to



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				discovery requests (.4, then .1, then .2); prepare outline for scheduled deposition of debtors' 30(b)(6) witness (5.2); e-mail correspondence with J. Haims re matters relevant to same (.2).
B190 12/29/24	Other Contested Matters J. Haims	7.00	12,810.00	Prepare for and attend R. Robins deposition and correspondence regarding same and strategy (3.0); prepare for sale confirmation hearing and negotiate buyer discovery responses and correspondence regarding same and strategy (4.0).
B190 12/29/24	Other Contested Matters N. Rowles	8.60	10,707.00	Participate in teleconference with S. Lutkus, J. Haims, and D. Azman re R. Robins deposition (.3); multiple correspondence with MWE team re same (.5); correspondence with Court reporter re same (.2); participate in R. Robins deposition (1.1); multiple correspondence with Cole Schotz team re deposition and trial subpoenas for GBRP and Variety (.4); correspondence with D. Azman and S. Lutkus re same (.2); teleconference with S. Carnes re same (.1); multiple correspondence with MWE and Cole Schotz teams re negotiations and discovery requests (3.1); review Debtors' interrogatory response (.7); review GBRP discovery response and correspondence re same (.3); review Variety discovery response (.3) revise witness and exhibit list for



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				sale hearing (.5) review R. Robins deposition transcript in accordance with same (.5); correspondence with S. Lutkus re same (.1) ; review Committee objection to GBRP sale (.3).
B190 12/29/24	Other Contested Matters S. Lutkus	8.40	13,860.00	Zoom conference with D. Azman, J. Haims and N. Rowles in preparation for scheduled deposition of debtor 30(b)(6) witness in connection with objection to Debtors' motion to sell assets to Gordon Brothers Retail Partners, LLC (.3); prepare for (.2), then attend (1.1) deposition of Debtors' 30(b)(6) witness; telephone conference with J. Haims re matters relevant to same (.1); review/analysis of background materials relevant to service of deposition and trial subpoenas on corporations (.7); multiple e-mail messages with N. Rowles and Cole Schotz team re matters relevant to same (.3); e-mail correspondence with D. Azman re matters relevant to revised Debtor settlement offer (.2); retrieve and review/analyze background documentation relevant to same (.3); multiple telephone conferences with J. Haims re proposed language in response to interrogatory no. 5 to GBRP (.1, then .1); prepare draft proposed language in response to interrogatory no. 5 to GBRP (.4); multiple follow-up e-mail messages with D. Azman and J.



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				Haims in connection with same (.2); e-mail correspondence (multiple) with M. Felger (Cozen) re matters relevant to proposed response language in connection with interrogatory no. 5 to variety wholesalers (.4); retrieve and review/analysis of Gordon Brothers Retail Partners asset purchased agreement in connection with preparation for hearing on same (.6); multiple e-mail messages with D. Azman re matters relevant to same (.3); additional revisions to draft language in response to interrogatories to Gordon Brothers Retail Partners and Variety Wholesalers (1.8); receipt and review of draft joint witness and exhibit list (.4); multiple e-mail messages with N. Rowles and Cole Schotz team re matters relevant to same (.2); e-mail correspondence with D. Azman (.1), then J. Haims (.2) re matters relevant to second revised Debtor settlement offer; multiple follow-up e-mail messages with MWE, Cole Schotz and FTI teams re matters relevant to same (.4).
B190 12/30/24	Other Contested Matters J. Haims	3.50	6,405.00	Attend Debtors' deposition and correspondence regarding same (3.5).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 12/30/24	Other Contested Matters D. Azman	5.40	8,910.00	Attend deposition of A&M (2.9); follow-up communication re same with MWE, CS, lenders, GBRP, vendors, et al. (2.5).
B190 12/30/24	Other Contested Matters N. Rowles	3.20	3,984.00	Attendance (partial) at K. Percy deposition in connection with sale hearing (2.2); research related to same (1.0).
B190 12/30/24	Other Contested Matters S. Lutkus	3.20	5,280.00	Attend deposition of Debtors' fact witness in support of motion to approve GBRP/Variety sale (3.2).
B195 12/28/24	Non-Working Travel N. Rowles	1.50	1,867.50	Travel to NYC en route to Delaware for sale hearing (1.5) (time reduced by 50%).
B195 12/29/24	Non-Working Travel N. Rowles	0.70	871.50	Travel to Wilmington for hearing on GBRP sale motion (.7) (time reduced by 50%).
B195 12/31/24	Non-Working Travel N. Rowles	0.70	871.50	Return travel from Wilmington from hearing on GBRP sale motion (.7) (time reduced by 50%).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B230 12/03/24	Financing/Cash Collections N. Rowles	0.30	373.50	Correspondence with MWE team re Committee professionals' budget (.2); correspondence with FTI team re same (.1).
B230 12/09/24	Financing/Cash Collections K. Going	0.80	1,400.00	Review and discuss DIP default triggers (.8).
B230 12/12/24	Financing/Cash Collections K. Going	1.10	1,925.00	Review and comment on motion to enforce DIP (1.1).
B230 12/26/24	Financing/Cash Collections C. Combs	6.80	8,160.00	Call with S. Lutkus, J. Haims, A. Kratenstein re discovery matters (.5); call with S. Lutkus, G. Williams, N. Rowles re same (.5); correspondence re same (1.0); draft and revise discovery requests (3.8); review draft motion from Debtors (1.0).
B290 12/02/24	Insurance N. Rowles	0.40	498.00	Review internal correspondence related to insurance coverage for D&O claims (.4).
B290 12/04/24	Insurance S. Lutkus	0.20	330.00	Multiple internal e-mail messages (with E. Shereff, then G. Williams) re matters relevant to review/analysis of debtors' D&O policies (.2).



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B290 12/05/24	Insurance N. Rowles	0.40	498.00	Review internal memorandum regarding insurance coverage in connection with investigation of claims against D&Os (.4).
B290 12/28/24	Insurance S. Lutkus	2.30	3,795.00	E-mail correspondence with D. Azman (.1), then DPW team (.1) re matters relevant to debtor D&O policies; retrieve and review/analysis of MWE insurance memorandum in connection with same (.6); review/analysis of specific provisions of insurance policies in connection with same (1.1); multiple e-mail messages with MWE and Cole Schotz teams re matters relevant to same (.4).
B320 12/03/24	Plan and Disclosure Statement N. Rowles	0.60	747.00	Analysis of issues related to plan and liquidation trust (.6).
Total Hours		494.40	Total For Services	\$669,679.50



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Task Code Summary

Task Code	Description	Hours	Amount
B110	Case Administration	3.20	3,942.50
B130	Asset Disposition	60.10	84,113.00
B140	Relief from Stay/Adequate Protection Proceedings	0.80	996.00
B150	Mtgs/Communications w/Creditor	48.10	64,287.00
B155	Court Hearings	105.20	163,925.00
B160	Fee/Employment Applications	23.20	36,355.00
B190	Other Contested Matters	238.00	294,724.00
B195	Non-Working Travel	2.90	3,610.50
B230	Financing/Cash Collections	9.00	11,858.50
B290	Insurance	3.30	5,121.00
B320	Plan and Disclosure Statement	0.60	747.00
		494.40	669,679.50

Timekeeper Summary

Name	Hours	Rate	Amount
D. Azman	56.50	1,650.00	93,225.00
C. Catanese	31.30	925.00	28,952.50
C. Combs	15.80	1,200.00	18,960.00
K. Going	25.40	1,750.00	44,450.00
J. Haims	42.50	1,830.00	77,775.00
J. Horowitz	14.80	805.00	11,914.00
D. Hurst	15.40	1,750.00	26,950.00
S. Lutkus	83.90	1,650.00	138,435.00
G. Miranda	3.60	1,245.00	4,482.00
K. Newsome	7.60	1,525.00	11,590.00
N. Rainey	0.90	500.00	450.00
L. Ramirez	45.50	805.00	36,627.50
N. Rowles	90.10	1,245.00	112,174.50
E. Shereff	58.10	1,040.00	60,424.00
D. Thomson	0.60	1,290.00	774.00
G. Williams	2.40	1,040.00	2,496.00
Totals	494.40		<u>\$669,679.50</u>

EXHIBIT B

Expense Detail



**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Costs and Other Charges

Timekeeper	Date	Description	Qty	Amount
E. Shereff	11/19/24	Business Meal	0.00	36.47
		Working/OT Dinner [1 person]		
		Out of Town Travel [Wilmington, Delaware]		
E. Shereff	11/19/24	Travel Expenses	0.00	7.50
		Uber Car Service		
		Wilmington, DE Train Station to Hotel		
E. Shereff	11/19/24	Travel Expenses	0.00	32.78
		Uber Car Service		
		Residence to Penn Station		
E. Shereff	11/19/24	Travel Expenses	0.00	35.72
		Working/OT Breakfast [1 person]		
		Out of Town Travel [Wilmington, Delaware]		
E. Shereff	11/19/24	Travel Expenses	0.00	394.90
		11/19/2024 – 11/20/2024 Hotel Accommodations		
		Hotel DuPont - Wilmington, Delaware		
		Attend 11.20.2024 Deposition		
E. Shereff	11/20/24	Travel Expenses	0.00	394.90
		11/20/2024 – 11/21/2024 Hotel Accommodations		
		Hotel DuPont - Wilmington, Delaware		
		Attend 11.20.2024 Deposition		
		Attend Hearing on 11.21.2024		
E. Shereff	11/20/24	Travel Expenses	0.00	25.91
		Working/OT Breakfast [1 person]		
		Out of Town Travel [Wilmington, Delaware]		
E. Shereff	11/20/24	Business Meal	0.00	46.00
		Working/OT Dinner [1 person]		
		Out of Town Travel [Wilmington, Delaware]		
E. Shereff	11/20/24	Business Meal	0.00	35.72
		Working/OT Lunch [1 person]		
		Out of Town Travel [Wilmington, Delaware]		
E. Shereff	11/21/24	Travel Expenses	0.00	255.00
		One Way Amtrak Train Travel		
		Wilmington, DE to New York, NY		
E. Shereff	11/21/24	Travel Expenses	0.00	94.94
		Uber Car Service		
		Penn Station to Residence		

**McDermott
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3975381
Invoice Date: 01/16/2025

Timekeeper	Date	Description	Qty	Amount
E. Shereff	11/21/24	Business Meal	0.00	2.80
		Working/OT Snack [1 person]		
		Out of Town Travel [Wilmington, Delaware]		
Total Costs and Other Charges				\$1,362.64